



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## RESEARCH APPENDIX -

**PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 01/22/2014 (Per: CMH)

## ☞ Compile Draft – Appendix B ... Part II

A ☞ The 2013 drafting file for  
LRB-4017

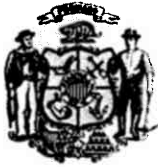
C ☞ The 2013 drafting file for  
LRB-4026

B ☞ The 2013 drafting file for  
LRB-4025

D ☞ The 2013 drafting file for  
LRB-4035

This file has been copied/added to the drafting file for

**2013 LRB-4039**



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4025/1

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2013 BILL

Regen

- 1 AN ACT *to repeal* 38.16 (3) (b); *to amend* 38.16 (title), 38.16 (3) (a) 2., 38.16 (3)  
2 (be), 38.16 (3) (bg) 2., 38.16 (3) (br) 1., 38.16 (3) (br) 2., 38.16 (3) (c) (intro.), 38.16  
3 (3) (c) 1., 38.16 (3) (c) 3., 38.16 (3) (c) 4. and 38.16 (3) (d); and *to create* 20.292  
4 (1) (dp), 38.16 (3) (a) 1m., 38.16 (3) (a) 2w. and 38.16 (4) of the statutes; **relating**  
5 **to:** providing technical college property tax relief aid, establishing a technical  
6 college district revenue limit, and making an appropriation.

*Analysis by the Legislative Reference Bureau*

**TECHNICAL COLLEGE SYSTEM**

With certain exceptions, current law limits a technical college district's tax levy for operations to the amount levied in the previous year for operations increased by the valuation factor, which is the percentage change in the district's equalized value due to new construction, less improvements removed.

This bill provides property tax relief aid to technical college districts. The aid is distributed to each district on the basis of its equalized value as compared to the equalized value of all technical college districts.

The bill eliminates the limit on a district's tax levy and imposes, instead, a revenue limit. Under the bill, with certain exceptions, a district board's revenue (defined as the sum of its tax levy for operations and the amount of property tax relief aid it receives) in the 2014-15 school year or any school year thereafter may not

technical college

current

**BILL**

, which is the percentage change in the district's equalized value due to new construction, less improvements removed exceed its revenue in the previous school year increased by the district's valuation factor.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

---

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SECTION 1.** 20.292 (1) (dp) of the statutes is created to read:

20.292 (1) (dp) *Property tax relief aid.* A sum sufficient equal to the amount necessary to distribute the property tax relief aid to technical college districts under s. 38.16 (4).

**SECTION 2.** 38.16 (title) of the statutes is amended to read:

**38.16 (title) District tax levy; revenue limit; property tax relief aid.**

**SECTION 3.** 38.16 (3) (a) 1m. of the statutes is created to read:

38.16 (3) (a) 1m. "Equalized value" excludes the value of tax incremental districts.

**SECTION 4.** 38.16 (3) (a) 2. of the statutes, as affected by 2013 Wisconsin Act 20, is amended to read:

38.16 (3) (a) 2. "Excess levy revenue" means the amount by which a district board's tax-levy revenue exceeds the limit under this subsection.

**SECTION 5.** 38.16 (3) (a) 2w. of the statutes is created to read:

38.16 (3) (a) 2w. "Revenue" means the sum of the tax levy and property tax relief aid under sub. (4).

**SECTION 6.** 38.16 (3) (b) of the statutes is repealed.

**SECTION 7.** 38.16 (3) (be) of the statutes, as created by 2013 Wisconsin Act 20, is amended to read:

**BILL**

1           38.16 (3) (be) Notwithstanding sub. (1), no district board may increase its tax  
2   levy revenue in ~~2013 the 2014-15 school year~~ or in any school year thereafter by a  
3   percentage that exceeds the district's valuation factor, except as provided in pars.  
4   (bg) and (br).

5           **SECTION 8.** 38.16 (3) (bg) 2. of the statutes, as created by 2013 Wisconsin Act  
6   20, is amended to read:

7           38.16 (3) (bg) 2. If a district board's allowable levy revenue under this  
8   subsection in ~~2013 the 2014-15 school year~~, or any school year thereafter, is greater  
9   than its actual levy revenue in that school year, the limit otherwise applicable to the  
10   district board under this subsection in the succeeding school year is increased by the  
11   difference between the prior school year's allowable levy revenue and the prior school  
12   year's actual levy revenue, as determined by the department of revenue, up to a  
13   maximum increase of 0.5 percent of the actual levy revenue in that prior school year,  
14   if the district board approves the increase by a three-fourths vote.

15           **SECTION 9.** 38.16 (3) (br) 1. of the statutes, as affected by 2013 Wisconsin Act  
16   20, is amended to read:

17           38.16 (3) (br) 1. If a district board wishes to exceed the limit otherwise  
18   applicable to the district under this subsection, it shall adopt a resolution supporting  
19   inclusion in the final district budget of an amount equal to the proposed excess levy  
20   revenue. The resolution shall be filed as provided in s. 8.37. Within 10 days after  
21   adopting the resolution, the district board shall notify the board of the scheduled date  
22   of the referendum and submit a copy of the resolution to the board. The district board  
23   shall call a special referendum for the purpose of submitting the resolution to the  
24   electors of the district for approval or rejection. In lieu of a special referendum, the  
25   district board may specify that the referendum be held at the next succeeding spring

**BILL****SECTION 9**

1 primary or election or partisan primary or general election, if such election is to be  
2 held not sooner than 70 days after the filing of the resolution of the district board.  
3 The district board shall certify the results of the referendum to the board within 10  
4 days after the referendum is held.

5 **SECTION 10.** 38.16 (3) (br) 2. of the statutes is amended to read:

6 38.16 (3) (br) 2. The district board shall publish type A, B, C, D, and E notices  
7 of the referendum under s. 10.01 (2). Notwithstanding s. 10.01 (2) (a), the type A  
8 notice shall include a statement of the amount of the excess levy revenue specified  
9 in subd. 1. and a copy of the resolution under subd. 1. Section 5.01 (1) applies in the  
10 event of failure to comply with the notice requirements of this subdivision.

11 **SECTION 11.** 38.16 (3) (c) (intro.) of the statutes, as affected by 2013 Wisconsin  
12 Act 20, is amended to read:

13 38.16 (3) (c) (intro.) Except as provided in par. (d), if the board determines that  
14 a district board ~~imposed an excess levy~~ exceeded its limit under this subsection, the  
15 board shall do all of the following:

16 **SECTION 12.** 38.16 (3) (c) 1. of the statutes is amended to read:

17 38.16 (3) (c) 1. Reduce the amount of state aid payments to the district board  
18 in the school year in which the district board ~~imposed the excess levy~~ exceeded its  
19 limit by an amount equal to the amount of the excess levy revenue.

20 **SECTION 13.** 38.16 (3) (c) 3. of the statutes, as affected by 2013 Wisconsin Act  
21 20, is amended to read:

22 38.16 (3) (c) 3. Ensure that the amount of the excess levy revenue is not  
23 included in determining the limit under this subsection for the district board for the  
24 following year.

25 **SECTION 14.** 38.16 (3) (c) 4. of the statutes is amended to read:

**BILL**

1           38.16 (3) (c) 4. Ensure that, if a district board's excess levy revenue exceeds the  
2           amount of state aid that may be reduced under subd. 1., the excess amount is  
3           subtracted from state aid payments in the following years until the total amount of  
4           the excess levy revenue is subtracted from the state aid payments.

5           **SECTION 15.** 38.16 (3) (d) of the statutes is amended to read:

6           38.16 (3) (d) The department may issue a finding that a district board is not  
7           liable for a penalty that would otherwise be imposed under par. (c) if the department  
8           determines that the district board's excess levy revenue is caused by one of the  
9           following clerical errors:

10          1. The department, through mistake or inadvertence, has assessed to any  
11          county or taxation district, in the current year or in the previous year, a greater or  
12          lesser valuation for any year than should have been assessed, causing the district  
13          board's levy to be erroneous in a way that directly causes an excess levy revenue.

14          2. A taxation district clerk or a county clerk, through mistake or inadvertence  
15          in preparing or delivering the tax roll, causes a district board's levy to be erroneous  
16          in a way that directly causes an excess levy revenue.

17          **SECTION 16.** 38.16 (4) of the statutes is created to read:

18          38.16 (4) (a) Beginning in the 2014-15 school year and annually thereafter, the  
19          board shall distribute to each district board, from the appropriation under s. 20.292  
20          (1) (dp), the amount determined as follows:

21          1. Divide the district's equalized value as of January 1 of the year in which the  
22          school year begins by the total equalized value of all districts as of January 1 of the  
23          year in which the school year begins.

24          2. Multiply the quotient determined under subd. 1. by \$350,000,000.

\$406,000,000

**BILL**

1           (b) Annually, by September 1, the board shall notify each district board of the  
2           amount that will be distributed to the district board in the current fiscal year under  
3           this subsection.

**4 (END)**



State of Wisconsin  
2013 - 2014 LEGISLATURE

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Stays

2013 BILL

Regen

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*Analysis by the Legislative Reference Bureau*

**TECHNICAL COLLEGE SYSTEM**

This bill provides property tax relief aid to technical college districts. The aid is distributed to each district on the basis of its equalized value as compared to the equalized value of all technical college districts.

The bill eliminates the current limit on a technical college district's tax levy and imposes, instead, a revenue limit. Under the bill, with certain exceptions, a district board's revenue (defined as the sum of its tax levy for operations and the amount of property tax relief aid it receives) in the 2014-15 school year or any school year thereafter may not exceed its revenue in the previous school year increased by the district's valuation factor, which is the percentage change in the district's equalized value due to new construction, less improvements removed.

In 2014 and  
annually  
thereafter,

In 2014



**BILL**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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**BILL**

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11 maximum increase of 0.5 percent of the actual levy revenue in that prior school year,  
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17 inclusion in the final district budget of an amount equal to the proposed excess levy  
18 revenue. The resolution shall be filed as provided in s. 8.37. Within 10 days after  
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21 shall call a special referendum for the purpose of submitting the resolution to the  
22 electors of the district for approval or rejection. In lieu of a special referendum, the  
23 district board may specify that the referendum be held at the next succeeding spring  
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25 held not sooner than 70 days after the filing of the resolution of the district board.

**BILL****SECTION 9**

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2 days after the referendum is held.

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8 event of failure to comply with the notice requirements of this subdivision.

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10 Act 20, is amended to read:

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**BILL**

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7 following clerical errors:

8 1. The department, through mistake or inadvertence, has assessed to any  
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10 lesser valuation for any year than should have been assessed, causing the district  
11 board's levy to be erroneous in a way that directly causes an excess levy revenue.

12 2. A taxation district clerk or a county clerk, through mistake or inadvertence  
13 in preparing or delivering the tax roll, causes a district board's levy to be erroneous  
14 in a way that directly causes an excess levy revenue.

15 **SECTION 16.** 38.16 (4) of the statutes is created to read:

16 38.16 (4) ~~(a) Beginning in the 2014-15 school year and annually thereafter,~~ the  
17 board shall distribute to each district board, from the appropriation under s. 20.292

18 (1) (dp), the amount determined as follows:

19 ~~(c) 1. Divide the district's equalized value as of January 1 of the year in which the~~  
20 ~~school year begins by the total equalized value of all districts as of January 1 of the~~  
21 ~~year in which the school year begins.~~ *In the 2014-15 school year,*  
*2014,*

22 ~~2. Multiply the quotient determined under subd. 1 by \$406,000,000.~~



**BILL**

**SECTION 16**

1 ~~(b) Annually, by September 1, the board shall notify each district board of the~~  
2 ~~amount that will be distributed to the district board in the current fiscal year under~~  
3 ~~this subsection.~~

4 (END)

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

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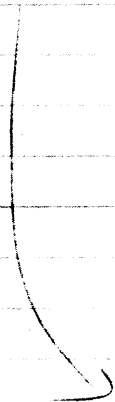
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Library (608-266-7040)

Legal (608-266-3561)

LRB

(b) In the 2015-16 school year and  
annually thereafter, the amount determined  
under par. (a).





State of Wisconsin  
2013 - 2014 LEGISLATURE

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2013 BILL

Reger

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*Annually*  
**Analysis by the Legislative Reference Bureau**

**TECHNICAL COLLEGE SYSTEM**

as of January 10

This bill provides property tax relief aid to technical college districts ~~in 2014~~ <sup>annually</sup> and ~~annually thereafter~~ the aid is distributed to each district on the basis of its equalized value as compared to the equalized value of all technical college districts ~~in 2014~~. The first distribution is in February 2015.

The bill eliminates the current limit on a technical college district's tax levy and imposes, instead, a revenue limit. Under the bill, with certain exceptions, a district board's revenue (defined as the sum of its tax levy for operations and the amount of property tax relief aid it receives) in the 2014-15 school year or any school year thereafter may not exceed its revenue in the previous school year increased by the district's valuation factor, which is the percentage change in the district's equalized value due to new construction, less improvements removed.

**BILL**

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**BILL****SECTION 9**

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## BILL

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9 county or taxation district, in the current year or in the previous year, a greater or  
10 lesser valuation for any year than should have been assessed, causing the district  
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18 (a) ~~In the 2014-15 school year,~~ <sup>For the payment in 2015</sup> divide the district's equalized value as of  
19 January 1, 2014, by the total equalized value of all districts as of January 1, 2014,  
20 and multiply the quotient by \$406,000,000. <sup>For the payment in 2016</sup>

21 (b) ~~In the 2015-16 school year~~ and annually thereafter, the amount determined  
22 under par. (a).

23

(END)

On February 20, 2015, and annually thereafter on the  
third Friday of February,

**Grant, Peter**

---

**From:** Hynek, Sara - DOA <Sara.Hynek@wisconsin.gov>  
**Sent:** Wednesday, January 22, 2014 8:55 AM  
**To:** Grant, Peter  
**Subject:** RE: Submitted: LRB -4025/3 Topic: Property tax relief aid; revenue limit?body=

Peter, we are going with the static calculation – meaning, the calculation as in the /3, so the only remaining change is the addition of the 3<sup>rd</sup> Friday in February or whatever. Thanks!

---

**From:** Grant, Peter [<mailto:Peter.Grant@legis.wisconsin.gov>]  
**Sent:** Tuesday, January 21, 2014 3:32 PM  
**To:** Hynek, Sara - DOA  
**Subject:** RE: Submitted: LRB -4025/3 Topic: Property tax relief aid; revenue limit?body=

Oh, one more question: if the money is distributed in February (and I'm assuming you mean, for the first distribution, February 2015), should the equalized value be as of January 1, 2015 instead of 2014?

---

**From:** Hynek, Sara - DOA [<mailto:Sara.Hynek@wisconsin.gov>]  
**Sent:** Tuesday, January 21, 2014 3:02 PM  
**To:** Grant, Peter  
**Subject:** Submitted: LRB -4025/3 Topic: Property tax relief aid; revenue limit?body=

Hi Peter – thanks for another draft!

Two things – one, can we add that the payments shall be made to the tech colleges on February 20 of each year?

And second, apparently we are now up in the air on whether we want to do the static or dynamic payment calculations. Stay tuned, hopefully we will have an answer soon.

Sara Hynek  
Team Leader, Education and Workforce Development Team  
State Budget Office  
Wisconsin Department of Administration  
608-266-1037

## Grant, Peter

---

**From:** Hynek, Sara - DOA <Sara.Hynek@wisconsin.gov>  
**Sent:** Wednesday, January 22, 2014 9:57 AM  
**To:** Grant, Peter  
**Subject:** Submitted: LRB -4025/4 Topic: Property tax relief aid; revenue limit?body=

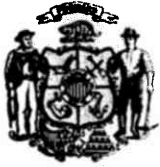
Hi Peter – sorry, one more change, unless you tell me that this actually is the way it's drafted.

We state that we want to use equalized values as of January 1, 2014. We would like to clarify that the values in effect on January 1, 2014 are to be used (meaning the values certified by DOR on October 1 2013 effective through September 30, 2014). Does that make sense? Otherwise, DOR won't be certifying the values as of January 1, 2014 until October 2014, which may be too late.

Maybe as drafted this is already taken care of, but if not, can we clarify? Thanks!

Sara Hynek  
Team Leader, Education and Workforce Development Team  
State Budget Office  
Wisconsin Department of Administration  
608-266-1037

eg all 15th 4 002  
8/15/13  
10/15/13 (lm)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4025/4

PG:wlj:jm

Stays

2013 BILL

Repeal

- 1 **AN ACT** *to repeal* 38.16 (3) (b); *to amend* 38.16 (title), 38.16 (3) (a) 2., 38.16 (3)
- 2 (be), 38.16 (3) (bg) 2., 38.16 (3) (br) 1., 38.16 (3) (br) 2., 38.16 (3) (c) (intro.), 38.16
- 3 (3) (c) 1., 38.16 (3) (c) 3., 38.16 (3) (c) 4. and 38.16 (3) (d); and *to create* 20.292
- 4 (1) (dp), 38.16 (3) (a) 1m., 38.16 (3) (a) 2w. and 38.16 (4) of the statutes; **relating**
- 5 **to:** providing technical college property tax relief aid, establishing a technical
- 6 college district revenue limit, and making an appropriation.

*Analysis by the Legislative Reference Bureau*

**TECHNICAL COLLEGE SYSTEM**

This bill provides property tax relief aid to technical college districts, distributed annually to each district on the basis of its equalized value as compared to the equalized value of all technical college districts as of January 2014. The first distribution is in February 2015.

The bill eliminates the current limit on a technical college district's tax levy and imposes, instead, a revenue limit. Under the bill, with certain exceptions, a district board's revenue (defined as the sum of its tax levy for operations and the amount of property tax relief aid it receives) in the 2014-15 school year or any school year thereafter may not exceed its revenue in the previous school year increased by the district's valuation factor, which is the percentage change in the district's equalized value due to new construction, less improvements removed.

**BILL**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1       **SECTION 1.** 20.292 (1) (dp) of the statutes is created to read:

2       20.292 (1) (dp) *Property tax relief aid.* A sum sufficient equal to the amount  
3       necessary to distribute the property tax relief aid to technical college districts under  
4       s. 38.16 (4).

5       **SECTION 2.** 38.16 (title) of the statutes is amended to read:

6       **38.16 (title) District tax levy; revenue limit; property tax relief aid.**

7       **SECTION 3.** 38.16 (3) (a) 1m. of the statutes is created to read:

8       38.16 (3) (a) 1m. "Equalized value" excludes the value of tax incremental  
9       districts.

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**BILL**

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8 district board under this subsection in the succeeding school year is increased by the  
9 difference between the prior school year's allowable levy revenue and the prior school  
10 year's actual levy revenue, as determined by the department of revenue, up to a  
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17 inclusion in the final district budget of an amount equal to the proposed excess levy  
18 revenue. The resolution shall be filed as provided in s. 8.37. Within 10 days after  
19 adopting the resolution, the district board shall notify the board of the scheduled date  
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22 electors of the district for approval or rejection. In lieu of a special referendum, the  
23 district board may specify that the referendum be held at the next succeeding spring  
24 primary or election or partisan primary or general election, if such election is to be  
25 held not sooner than 70 days after the filing of the resolution of the district board.



**BILL****SECTION 9**

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6 notice shall include a statement of the amount of the excess levy revenue specified  
7 in subd. 1. and a copy of the resolution under subd. 1. Section 5.01 (1) applies in the  
8 event of failure to comply with the notice requirements of this subdivision.

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12 a district board ~~imposed an excess levy~~ exceeded its limit under this subsection, the  
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24 38.16 (3) (c) 4. Ensure that, if a district board's excess levy revenue exceeds the  
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**BILL**

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21 multiply the quotient by \$406,000,000.

22 (b) For the payment in 2016 and annually thereafter, the amount determined  
23 under par. (a).

24

(END)



Nonstat File Sequence: **AAA**

LRB \_\_\_\_\_ / \_\_\_\_\_  
\_\_\_\_\_ : \_\_\_\_\_ : \_\_\_\_\_

**NONSTAT SESSLAW**

1. In the component bar:

For the action phrase, execute: ..... create → action: → \*NS: → nonstat

For the budget action phrase, execute: ..... create → action: → \*NS: → 91XX

For a subsection, execute: ..... create → text: → \*NS: → sub

For a paragraph, execute: ..... create → text: → \*NS: → par

For a subdivision, execute: ..... create → text: → \*NS: → subd

For a subdivision paragraph, execute: ..... create → text: → \*NS: → subpar

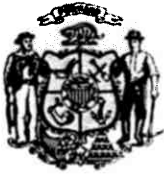
2. Nonstatutory subunits are numbered automatically. Fill in the SECTION # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9100 department code.

SECTION #     [91 4 3]. Nonstatutory provisions; ...  
.....technical.....college.....system.....  
( #1 ) (   ) ..AID...NOTIFICATION.....

the state technical college system board shall notify each technical college district board of the amount of aid it will receive under section 38.16(4) of the statutes, as created by this act, on February 20, 2015.

By October 15, 2014,

(Encl)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-4025/5

PG:wlj:jf

## 2013 BILL

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**BILL**

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**BILL**

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## BILL

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**BILL**

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22 (b) For the payment in 2016 and annually thereafter, the amount determined  
23 under par. (a).

24 **SECTION 9143. Nonstatutory provisions; Technical College System.**



**BILL**

## SECTION 9143

1           (1) AID NOTIFICATION. By October 15, 2014, the state technical college system  
2   board shall notify each technical college district board of the amount of aid it will  
3   receive under section 38.16 (4) of the statutes, as created by this act, on February 20,  
4   2015.

**5 (END)**